

Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – AUDIT OF DISTRICT-ISSUED
INSTRUCTIONAL MOBILE DEVICES**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

**LINK TO STRATEGIC
PLAN: EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES**

We performed this audit in accordance with the approved Fiscal Year 2021-2022 Audit Plan. The objectives were to review applicable processes, procedures, and controls associated with the distribution, tracking, collection, and disposal of Instructional Mobile Devices (IMDs) in order to assess their adequacy and make recommendations for improved efficiency, effectiveness and safeguarding of the assets. IMDs include laptops, tablets, and convertible devices used by students and teachers and required for virtual instruction.

With the occurrence of the COVID-19 pandemic, and the resulting profound increase in the number of IMDs required and in use, we found that the Administration now needs to better develop and significantly improve its controls associated with the distribution, tracking, collection and disposal of Instructional Mobile Devices.

Going forward, it is imperative that the District has a system in place to comprehensively manage, track and monitor its mobile devices. Enhanced controls and procedures must include and pertain to the complete inventory of IMDs, regardless of funding source, program or department.

The audit resulted in four findings and nine corresponding recommendations. District management concurred with the findings and recommendations and has put forth comprehensive planned corrective actions.

The School Board Audit and Budget Advisory Committee reviewed this report at its March 8, 2022, meeting and recommended transmission to the School Board.

Copies of this report were distributed and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

The report may be accessed at:

http://mca.dadeschools.net/AuditCommittee/AC_March_8_2022/Item7.pdf

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – Audit of District-Issued Instructional Mobile Devices.